

18

1 FOR PUBLICATION

2 FILED

3 JUN 1 2009

4 UNITED STATES BANKRUPTCY COURT

5 UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA

6 EASTERN DISTRICT OF CALIFORNIA

7 In re:)	Case Nos. 08-37271
)	08-37272
8 KOBRA PROPERTIES, a California General Partnership, KOBRA)	08-37273
9 PRESERVE, LLC, VERNON STREET)	08-38105
ASSOCIATES, LLC, ROCKY RIDGE)	Jointly Administered
CENTER, LLC,)	Under Bankruptcy No.
)	08-37271
11 Debtor(s).)	
12)	

13 OPINION

14 Donald W. Fitzgerald, Felderstein Fitzgerald Willoughby &
 15 Pascuzzi LLP, Sacramento, California, prospective attorneys for
 chapter 11 trustee, Steven L. Victor

16 Judith C. Hotze, United States Department of Justice, Sacramento,
 17 California, for Acting United States Trustee, Region 17, Sara L.
 Kistler

18 Donna T. Parkinson, Parkinson Phinney, Sacramento, California,
 19 prospective attorneys for the Official Committee of Unsecured
 Creditors

20 Susan S. Davis, Cox, Castle & Nicholson LLP, Los Angeles,
 21 California, for Dexia Real Estate Capital Markets

22 Michele Sabo Assayag, Assayag & Mauss, Costa Mesa, California,
 for Union Bank of California, N.A.

23 Ronald H. Sargis, Hefner, Stark & Marois LLP, Sacramento,
 24 California, for Exchange Bank

25 Mary Olden, McDonough, Holland & Allen PC, Sacramento,
 California, for KeyBank National

26 Peter L. Duncan, Pyle Sims Duncan & Stevenson APC, San Diego,
 27 California, for Jack in the Box

28 Hayne R. Moyer, Kronick, Moskovitz, Tiedemann & Girard,
 Sacramento, California, for Umpqua Bank

1 Lisa Lenherr, Law Offices of James A. Tiemstra, Oakland,
2 California, for Bank of the West

3 Brian A. Bobb, Jeffer, Mangels, Butler & Marmaro LLP, San
4 Francisco, California, for Mechanics Bank

5 R. Dale Ginter, Downey Brand LLP, Sacramento, California, for
6 general partners of Kobra Properties, Abolghassem Alizadeh and
7 Kobra Alizadeh

8 William D. Schuster, Allie & Schuster, P.C., Santa Ana,
9 California, for HD Supply Construction Supply, Ltd., a limited
10 partnership dba HD Supply White Cap Construction Supply formerly
11 White Cap Construction Supply, Inc.

12 Vincent J. Novak, Morrison & Foerster, San Francisco, California,
13 for Sterling Savings Bank

14 Martha E. Romero, Romero Law Firm, Whittier, California, for
15 County of Placer, California, a California taxing authority

16 Gerald P. Kennedy, Procopio, Cory, Hargeaves & Savitch, San
17 Diego, California, for Key Real Estate Group

18 Scott Olson, Sedgwick Detert, San Francisco, California, for
19 First Horizon Home Loan Corporation

20

21

22

23

24

25

26

27

28

1 KLEIN, Bankruptcy Judge:

2 The question is whether 11 U.S.C. § 327(a) allows a law firm
3 to switch clients so as to represent a newly-appointed chapter 11
4 trustee after having represented the official committee of
5 unsecured creditors. A diligent month-long search by the trustee
6 for counsel has been fruitless. The exigencies of this complex
7 operating real estate situation imperil the estates if the
8 trustee remains stymied by lack of counsel.

9 There has been full, candid, and complete disclosure to all
10 parties in interest. The committee consents to the withdrawal
11 and re-employment and has located substitute counsel. Any action
12 by the trustee against the committee or its members will be
13 pursued by separate conflicts counsel. The secured creditors, as
14 well as the principals of the jointly-administered debtors,
15 either support or do not oppose the change in counsel. The
16 United States trustee objects that the potential for appearance
17 of impropriety or misplaced loyalties warrants careful scrutiny
18 for conflict of interest.

19 The dearth of suitable eligible counsel, the universal
20 consent by creditors following full disclosure, and the general
21 coincidence of economic interests of the unsecured creditors and
22 of the trustee in optimizing the value of these estates, combine
23 to warrant GRANTING the chapter 11 trustee's motion to employ the
24 withdrawing committee counsel.

25

Facts

27 These four jointly administered cases were filed between
28 November 25 and December 9, 2008. The lead case is Kobra

1 Properties, a California general partnership. The other debtors,
2 Kobra Preserve, LLC, Vernon Street Associates, LLC, and Rocky
3 Ridge Center, LLC, are all California limited liability companies
4 that are affiliates of Kobra Properties and are part of a complex
5 structure of another twenty-one affiliates that are not debtors.

6 The debtors construct, own, and/or operate eighty-eight
7 diverse commercial properties located primarily in California's
8 Central Valley. Some of the affiliates operate enterprises,
9 including franchised restaurants (e.g., Jack in the Box, T.G.I.
10 Friday's, Qdoba), that are tenants of the debtors.

11 The scheduled liabilities are \$418 million against assets
12 scheduled at \$665 million and estimated by the trustee at \$375-
13 \$400 million. The largest creditor is Wells Fargo Bank, which
14 claims \$154 million in its own right and \$71 million as
15 administrative agent and sole lead arranger of a loan syndicate.

16 At the outset of the case, the debtors in possession
17 proposed hiring a "chief restructuring officer" (CRO) in an
18 effort to defuse fear and loathing by various banks regarding
19 self-dealing and lack of transparency. This elicited skepticism
20 because of the vagueness of the CRO concept in the context of
21 chapter 11 (as opposed to the turnaround and workout environment)
22 and the inability to articulate whether and to whom a CRO would
23 owe fiduciary and loyalty duties and how those duties would
24 contrast with the duties of a chapter 11 trustee. The initial
25 CRO request was withdrawn.

26 When, months later, the debtors in possession revived their
27 CRO proposal in the face of persistent cash collateral issues,
28 the denouement was agreement that the proposed CRO could be

1 appointed as chapter 11 trustee. Accordingly, the debtors, the
2 creditors' committee, and Wells Fargo Bank stipulated to
3 appointment of a chapter 11 trustee and jointly recommended the
4 individual proposed as CRO. The United States trustee,
5 consulting with parties in interest per 11 U.S.C. § 1104(d),
6 accepted the recommendation and appointed Steven L. Victor of
7 Development Specialists, Inc., effective April 2, 2009.

8 The chapter 11 trustee promptly began interviewing potential
9 counsel and, there being numerous institutional creditors, was
10 frustrated as one prospective counsel after another bowed out on
11 account of conflicts or inability to undertake an immediate
12 labor-intensive representation requiring business expertise and
13 sufficient staff to handle complex chapter 11, mechanics' lien,
14 trade creditor, and lender security issues.

15 The search effectively exhausted the roster of law firms
16 with chapter 11 skills in the Eastern District of California
17 (many of which were already in the case representing creditors).
18 The trustee extended the search to other districts.

19 There are two handicaps in attracting counsel from a
20 distance. First, the peculiarities of the case potentially
21 require substantial legwork at the debtors' various locations in
22 the Central Valley. Worse, the main immediate source for payment
23 of professional fees comes from encumbered rents that leave
24 counsel in the unappetizing position of dependency on negotiating
25 carve-outs from cash collateral of creditors who are not happy.

26 By the end of April, the trustee concluded that the only
27 practicable solution would be to employ counsel for the committee
28 of unsecured creditors, Felderstein Fitzgerald Willoughby &

1 Pascuzzi LLP, which had earlier indicated that it would consider
2 such a move only as a last resort and then only if permitted by
3 the Bankruptcy Code, endorsed by the committee, and supported by
4 the major parties to the chapter 11 cases.

5 Meanwhile, litigation pressures were approaching a crisis.
6 Throughout April, the trustee had been appearing in court almost
7 weekly without representation, pleading for time while fending
8 off stay relief motions and trying to respond to cash collateral
9 issues raised by other creditors.

10 The motion to employ the Felderstein Fitzgerald firm was
11 filed May 1, 2009, accompanied by papers fully disclosing the
12 situation. Dexia Real Estate Capital Markets filed a
13 nonobjection "objection," supporting employment but noting it did
14 not consent to use of cash collateral. The United States trustee
15 objected based on a concern that the Felderstein Fitzgerald firm
16 "may hold a materially adverse interest, based on either an
17 appearance of impropriety or a potential conflict of interest,
18 due to its prior representation of the Committee in this case."

19 Findings and a ruling authorizing the employment were made
20 orally on the record at the close of the hearing on May 13, 2009,
21 so that the trustee could proceed immediately. This memorandum
22 decision further memorializes that ruling.

23

Jurisdiction

25 Jurisdiction is founded upon 28 U.S.C. § 1334(a). The
26 trustee's employment of counsel is a core proceeding. 28 U.S.C.
27 § 157(b)(2)(A)

28

Analysis

2 The question resolves into three overlapping inquiries
3 derived from the requirements of § 327(a) that a professional be
4 "disinterested" and "not hold or represent an interest adverse to
5 the estate" and of § 327(c) that employment be disapproved if
6 there is an "actual conflict of interest."

7 Thus, as a matter of law, is the former (it is assumed that
8 withdrawal has occurred) counsel for the unsecured creditors'
9 committee employed under 11 U.S.C. § 1103 eligible to be employed
10 by the trustee under § 327(a)? If such employment is not barred
11 as a matter of law, then the question becomes whether the
12 employment should be authorized in this instance. Both questions
13 are answered in the affirmative.

1

16 Procedure first. In employment matters, the fundamental
17 procedural requirement is that the applicant make full, candid,
18 and complete disclosure of all of the professional's connections
19 with the debtor, creditors, any other party in interest, their
20 respective attorneys and accountants, the United States trustee,
21 or any person employed by the office of the United States
22 trustee. Fed. R. Bankr. P. 2014(a); Neben & Starrett, Inc. v.
23 Chartwell Fin. Corp. (In re Park-Helena Corp.), 63 F.3d 877, 880-
24 82 (9th Cir. 1995); Tevis v. Wilke, Fleury, Hoffelt, Gould &
25 Birney (In re Tevis), 347 B.R. 679, 693-94 (9th Cir. BAP 2006);
26 Com-1 Info., Inc. v. Wolkowitz (In re Maximus Computers, Inc.),
27 278 B.R. 189, 195-96 (9th Cir. BAP 2002); In re B.E.S. Concrete
28 Prods., Inc., 93 B.R. 228, 237 (Bankr. E.D. Cal. 1988); United

1 States v. Azevedo (In re Azevedo), 92 B.R. 910, 910-11 (Bankr.
2 E.D. Cal. 1988).

3 The duty to disclose is a continuing obligation as to which
4 the risk of defective disclosure always lies with the discloser.
5 Park-Helena Corp., 63 F.3d at 880-81; cf. Official Comm. of
6 Unsecured Creditors v. Michelson (In re Michelson), 141 B.R. 715,
7 719-20 (Bankr. E.D. Cal. 1992) (defective § 1125 disclosure).

8 Disclosure that later turns out to be incomplete can be
9 remedied by denial of fees. Park-Helena Corp., 63 F.3d at 880-
10 81; cf. 11 U.S.C. § 328(c) (retroactive denial of compensation).
11 Accordingly, this Sword of Damocles should be omnipresent in the
12 mind of counsel.

13 Here, by all appearances, there has been full, candid, and
14 complete disclosure of the situation. A hearing conducted on
15 notice to all parties in interest was held, in which a
16 substantial majority of those who have heretofore participated in
17 the case (and should have reason to know of defective disclosure)
18 appeared, were heard, and articulated no such concerns. Thus,
19 the employment is in a procedural posture to be decided.

20

21 II

22 Whether employment by the trustee under § 327(a) of counsel
23 formerly employed to represent a committee pursuant to § 1103
24 may, as a matter of law, be authorized subdivides into three
25 overlapping questions posed by §§ 327(a) and (c). Is the counsel
26 "disinterested"? Does the counsel "hold or represent an interest
27 adverse to the estate"? Is counsel affected by an "actual
28 conflict of interest"?

1 A

2 The first requirement of § 327(a) is that the prospective
3 counsel be "disinterested." That term is defined in a manner
4 that requires a journey through the definitions of "disinterested
5 person," "person," "creditor," "insider," "affiliate," and
6 "relative." 11 U.S.C. §§ 101(2) ("affiliate"), 101(10)
7 ("creditor"), 101(14) ("disinterested person"), 101(31)
8 ("insider"), 101(41) ("person") & 101(45) ("relative").

9 The trip report from that trek reveals that counsel's only
10 arguable link to the definition is its prior representation of
11 the creditors' committee. While a creditors' committee is not
12 mentioned in the definitions, and notwithstanding that the
13 representation of a creditors' committee does not entail
14 representation of any specific creditor, the analysis of the
15 status of "creditor" in the context of the "disinterested"
16 requirement is instructive.

17 It is black-letter law that a "creditor" is not
18 "disinterested." 11 U.S.C. § 101(14)(A).

19 Yet, § 327(c) makes clear that an attorney's representation
20 of a creditor does not per se deprive that attorney of
21 "disinterested" status, but rather becomes a potential
22 disqualifier for employment to represent the trustee on the
23 conceptually distinct theory of "actual conflict of interest."
24 11 U.S.C. § 327(c).

25 If an attorney may be "disinterested" despite representing a
26 creditor, it follows that the Felderstein Fitzgerald firm's prior
27 representation of the creditors' committee does not render the
28 firm per se ineligible for employment as not "disinterested."

1 B
2

3 The next question is whether the proposed counsel holds or
4 represents an "interest adverse to the estate." The requirement
5 that prospective counsel not "hold or represent an interest
6 adverse to the estate" is prescribed by § 327(a) and,
7 redundantly, as an element of the definition of "disinterested"
8 at § 101(14)(C). Moreover, representing or holding at any time
9 during the case an "interest adverse to the interest of the
10 estate with respect to the matter on which such professional
11 person is employed" constitutes a basis to deny all compensation.
12 11 U.S.C. § 328(c).

13 The prohibition of representing or holding an "interest
14 adverse to the estate" is a facet of the policy of ensuring that
15 all professionals appointed pursuant to § 327(a) tender undivided
16 loyalty to the estate and provide untainted advice and assistance
17 in performance of their duties. Rome v. Braunstein, 19 F.3d 54,
18 58 (1st Cir. 1994); Tewis, 347 B.R. at 687.

19 To hold an interest adverse to the estate is either (1) to
20 possess or assert an economic interest that would tend to
21 decrease the value of the estate or create an actual or potential
22 dispute with the estate or (2) to possess a predisposition that
23 would amount to a bias against the estate. Tewis, 347 B.R. at
688 (collecting cases).

24 To represent an adverse interest is to serve as an attorney
25 for an entity holding such an interest. Tewis, 347 B.R. at 688.

26 What constitutes "adversity" is not defined in the
27 Bankruptcy Code and, although arguably a federal question, is
28 informed by reference to the ethical rules of the legal

1 profession governing adversity in a manner that is analogous to
2 the imposition of attorney discipline by federal courts, which do
3 not have the benefit of uniform federal procedure.

4 Federal trial courts normally apply ethical rules of the
5 state in which the court is located. See Price v. Lehtinen (In
6 re Lehtinen), 564 F.3d 1052, 1062 (9th Cir. 2009); Weissman v.
7 Quail Lodge, Inc., 179 F.3d 1194, 1198 (9th Cir. 1999); Tewis,
8 347 B.R. at 679.

9 By local rule, the Eastern District of California has
10 adopted the Rules of Professional Conduct of the State Bar of
11 California as the standards of professional conduct in the
12 district and bankruptcy courts. Local Rule 83-180(e), E.D. Cal.,
13 incorporated by Local Bankr. Rule 1001-1(c), E.D. Cal.

14 The relevant California Rules of Professional Conduct
15 regarding overlapping employment provide:

16 (C) A member shall not, without the informed written
17 consent of each client:

18 (1) Accept representation of more than one client in a
matter in which the interests of the clients potentially
conflict; or

19 (2) Accept or continue representation of more than one
client in a matter in which the interests of the clients
actually conflict; or

20 (3) Represent a client in a matter and at the same time
in a separate matter accept as a client a person or entity
whose interest in the first matter is adverse to the client
in the first matter.

21 . . .
22 (E) A member shall not, without the informed written
23 consent of the client or former client, accept employment
24 adverse to the client or former client where, by reason of
the representation of the client or former client, the
25 member has obtained confidential information material to the
employment.

26 CAL. RULES OF PROF'L CONDUCT R. 3-310(C) & (E); accord, MODEL RULES OF
27 PROF'L CONDUCT R. 1.7.

1 In each instance, informed written consent is virtually
2 essential to permitting representation in such circumstances.

3 The concerns are to assure both undivided loyalty and
4 confidentiality. Where an attorney is torn by conflicting
5 loyalties, there is a danger of inadequate representation that
6 threatens the interests of all parties to the bankruptcy case and
7 compromises the ability of the court to render justice. Tewis,
8 347 B.R. at 689. Likewise, preserving confidentiality is a
9 cornerstone of legal ethics. San Francisco v. Cobra Solutions,
10 Inc., 135 P.3d 20, 24 (Cal. 2006); People ex rel Dep't of Corps.
11 v. SpeeDee Oil Change Sys., Inc, 980 P.2d 371, 378 (Cal. 1999)
12 ("SpeeDee"). As the California Supreme Court has put it, the
13 "paramount concern must be to preserve public trust in the
14 scrupulous administration of justice and the integrity of the
15 bar." SpeeDee, 980 P.2d at 378.

16 When the representation of multiple clients is concurrent,
17 the duties of loyalty and confidentiality combine to make it very
18 difficult to overcome the "hold" or "represent" disqualification
19 imposed by §§ 101(14)(C), 327(a), and 327(c).

20 Concurrent representation in California, without informed
21 consent, carries with it a strong presumption of disqualification
22 "regardless of whether the simultaneous representations have
23 anything in common or present any risk that confidences obtained
24 in one matter would be used in the other." SpeeDee, 980 P.2d at
25 379; accord, Tewis, 347 B.R. at 691.

26 Successive representation, in contrast, is subject to a
27 substantial relationship test. The dominant concern is the
28 "enduring duty to preserve client confidences" regarding

1 information imparted to counsel during the prior representation.
2 If an attorney undertakes to represent an adversary without
3 obtaining informed written consent, the former client may
4 disqualify the attorney by demonstrating a "substantial
5 relationship" between the subjects of the prior and subsequent
6 representations. Cobra Solutions, Inc., 135 P.3d at 25. The
7 requisite substantial relationship exists if the subjects of the
8 representations make it likely that the attorney, who did not
9 obtain the informed written consent of the former client,
10 acquired confidential information that is relevant and material
11 to the subsequent representation. Id.

12 The withdrawal by the counsel for the committee of unsecured
13 creditors to be followed by representation of the chapter 11
14 trustee is an instance of successive representation.

15 Informed written consent is the standard solution to the
16 problem under California law. Here, the committee, informed with
17 the advice of its replacement counsel, gave its written consent
18 for the Felderstein Fitzgerald firm to shift to representing the
19 chapter 11 trustee. This constituted the informed written
20 consent required to satisfy California's ethical requirements.

21 While informed written consent ordinarily suffices in
22 private litigation, the Bankruptcy Code adds an additional
23 dimension by opening the opportunity for any party in interest to
24 raise the question of whether the firm holds or represents an
25 interest adverse to the estate.

26 In other words, informed written consent is a necessary, but
27 not sufficient, precondition to a § 327(a) employment that
28 entails concurrent or successive representation. By virtue of

1 § 327(a), what is otherwise a matter between counsel and client
2 becomes a collective public affair involving the entire body of
3 interests in the case under title 11.

4 As a matter of procedure, an application for an order of
5 employment under § 327(a), accompanied by the requisite full,
6 candid, and complete disclosure, need only be filed and
7 transmitted to the United States trustee. FED. R. BANKR. P.
8 2014(a). The court, however, has discretion to require full
9 notice to all parties in interest and an actual hearing.

10 When, as here, an issue of informed consent (or "waiver of
11 conflict") in connection with a concurrent or successive
12 representation arises with respect to a § 327(a) employment,
13 prudence dictates full notice and actual hearing.

14 The hearing following full notice established that no
15 creditor objected to the switch of the Felderstein Fitzgerald
16 firm from representing the committee to representing the chapter
17 11 trustee. Indeed, the creditors and principals of the debtors
18 supported the employment.

19
20 C
21 The United States trustee did, more as a formal matter than
22 out of genuine opposition, object. The effect of that objection
23 was to trigger the § 327(c) requirement that the court
24 specifically scrutinize the question of conflict of interest:

25 (c) In a case under chapter 7, 12, or 11 of this title,
26 a person is not disqualified for employment under this
27 section solely because of such person's employment by or
28 representation of a creditor, unless there is objection by
another creditor or the United States trustee, in which case
the court shall disapprove such employment if there is an
actual conflict of interest.

1 11 U.S.C. § 327(c).

2 In proceeding with this analysis, the court is mindful that
3 representing an official committee of creditors is not, strictly
4 speaking, "employment by or representation of a creditor";
5 nevertheless the spirit of the statute – and spirit counts for
6 much in a context in which appearances are important –
7 contemplates the review in order to assure the paramount
8 requirement that the court act so as to assure public confidence
9 in the integrity of the judicial process.

10 The salient point about the relationship of the committee of
11 unsecured creditors and the chapter 11 trustee is that their
12 interests fundamentally coincide in a fashion that does not
13 present a conflict of interest. Stoumbos v. Kilimnik, 988 F.2d
14 949, 964-65 (9th Cir. 1993). Since liabilities appear to exceed
15 the value of assets, the unsecured creditors are the persons at
16 the margin who stand to gain and lose the most by the fate of the
17 cases. Both have the same incentives to maximize the value of
18 the estates by marshaling all available property and to defeat
19 every imperfectly perfected lien and security interest that could
20 otherwise diminish the value of the estates. The structural
21 potential for conflict is negligible.

22 Nor are the type of confidential communications that may
23 have occurred between the committee and its counsel at this early
24 stage of the chapter 11 case likely to lead to adversity.

25 The prospect of the trustee objecting to a particular
26 unsecured claim ought not to present a conflicts issue because
27 committee counsel represents the committee, but does not
28 represent individual unsecured creditors. In any event, as an

1 additional protection against the possibility of a conflict, it
2 has been agreed that any action that the trustee takes against
3 the creditors' committee or its members will be taken by separate
4 conflicts counsel to be employed if and when the need arises.

5 In short, the representation of the chapter 11 trustee by
6 the Felderstein Fitzgerald firm presents no conflict of interest
7 within the meaning of § 327(c). Hence, the firm is not precluded
8 as a matter of law from representing the chapter 11 trustee.

9

10 III

11 Having concluded that the proposed employment is permissible
12 as a matter of law, the question becomes whether any prudential
13 reason counsels against the employment. In other words, although
14 permissible as a matter of law, is there any factual reason why
15 it should not be approved? The answer is no.

16 There is no hint of any factor in the background of this
17 case that would raise an appearance of impropriety. Nor does a
18 potential for conflict of interest suggest itself.

19 To the contrary, the employment appears to be an efficient
20 solution to a perplexing problem. The stringent requirements of
21 § 327(a) operate as a limit on concentration of the legal
22 profession in bankruptcy generally and especially in the
23 reorganization sector of the bankruptcy practice. These cases
24 have so many financial institution creditors that most firms with
25 the requisite expertise in matters of commerce and finance at the
26 scale required will have conflicts that would be difficult to
27 overcome. The economics of the cases are singularly unattractive
28 for counsel because payment might end up depending upon the

1 uncertainty of cash collateral "carve-outs" permitted by secured
2 creditors. The consequence is that the cases have become dead in
3 the water for want of counsel for the trustee.

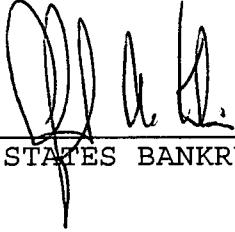
4 Employing the counsel for the unsecured creditors' committee
5 utilizes the skills of an able reorganization firm that has been
6 involved in the case from nearly the outset, that has essentially
7 the same point of view as the trustee by virtue of the alignment
8 of interests in these cases as between the trustee and the
9 committee, and that will not incur inefficiencies associated with
10 any new counsel's "learning curve."

11

12

13 For the foregoing reasons, and perceiving neither actual nor
14 potential conflict of interest, the United States trustee's
15 objection to the employment of the Felderstein Fitzgerald firm as
16 counsel for the chapter 11 trustee following its withdrawal from
17 representing the official committee of unsecured creditors is
18 OVERRULED, without prejudice to revisiting the issue by way of
19 § 328(c). The chapter 11 trustee's motion to employ is GRANTED.

20 Dated: June 1, 2009.

21
22 
23 UNITED STATES BANKRUPTCY JUDGE
24
25
26
27
28

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
SACRAMENTO DIVISION

Service List

This document does not constitute a certificate of service. The parties listed below will be served a separate copy of the attached document by the Bankruptcy Noticing Center.

Donald W. Fitzgerald
Felderstein Fitzgerald Willoughby & Pascuzzi LLP
400 Capitol Mall #1450
Sacramento CA 95814-4434

Judith Hotze
Office of the United States Trustee
501 I Street
Sacramento CA 95814

Donna T. Parkinson
Parkinson Phinney
400 Capitol Mall 11th Fl
Sacramento CA 95814

-- and all interested parties --